LAW OFFICES

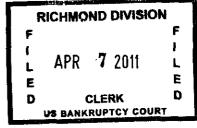
EUGENE M. MAGIER, P.C.

A Professional Corporation

of Counsel Cutler & Associates

687 Highland Avenue, Suite 1 Needham, Massachusetts 02494 Tel: (781) 453-1919

Fax: (781) 453-0510 Email: LawMagier@aol.com



RESPONSE TO LIQUIDATING TRUST'S FIFTEENTH OMNIBUS OBJECTION TO LANDLORD CLAIMS

April 1, 2011

Clerk of the Bankruptcy Court United States Bankruptcy Court 701 East Broad Street – Room 4000 Richmond, Virginia 23219

RE: UNITED STATES BANKRUPTCY COURT

EASTERN DISTRICT OF VIRGINIA – RICHMOND DIVISION

CIRCUIT CITY STORES, INC., ET AL., DEBTORS

CASE NO. 08-35653-KRH

Dear Clerk:

Please be advised that I represent Trader Joe's East, Inc. (herein the "<u>Claimant</u>") regarding the Liquidating Trust's Fifteenth Omnibus Objection (herein "<u>Objection</u>") wherein the Trust is seeking to disallow Claimant's claim no. 4983 of \$17,173.20 on the basis that "according to the Debtor's books and records, the amount asserted is not owed".

The basis for Claimant's claim is as follows: The Debtor (as sublandlord) and Claimant (as subtenant) are parties to a sublease dated June 1, 2006 (herein "<u>Sublease</u>") pertaining to premises located at the Village Square of Northbrook, 127 Skokie Boulevard, Northbrook, Illinois 60062 (a copy of such Sublease shall be provided to the Bankruptcy Court upon its request). The Claimant paid rent to Debtor under the terms of the Sublease in the total amount of \$25,759.80 for the month of November 2008. The Debtor filed for bankruptcy on November 10, 2008. The amount of the 10 days in November 2008 that Claimant is responsible for paying rent to Debtor is \$8,586.60, leaving a credit due to Claimant of \$17,173.20. Despite Claimant's full payment of November rent to Debtor, the Debtor failed to provide the sublet rent to the Landlord under the Sublease.

The Bankruptcy Court should overrule the Objection to Claimant's claim due to Claimant's prepayment of sublet rent under the Sublease which Debtor failed to provide to the Landlord in breach of the terms and conditions of the Sublease.

Declaration:

I hereby declare that I have personal knowledge that the information contained herein is true and that the fact specified herein are supported by the Sublease.

Very truly yours;

As Attorney for Trader Joe's East, Inc.

Eugene M. Magier, P.C. 687 Highland Avenue, Suite 1 Needham, MA 02494 Tel (781) 453-1919 Fax (781) 453-0510

cc: Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
Pachulski Stang Ziehl & Jones, LLP
10100 Santa Monica Boulevard
Los Angeles, CA 90067-4100

Lynn L. Tavenner, Esq.
Paula S. Beran, Esq.
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219

Brandt Sharrock Vice President Real Estate Trader Joe's East, Inc. 117 Kendrick Street, Suite 700 Needham, MA 02494